

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

- ▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name

DANIEL R MERCURI

Social security number

Spouse's name

MELISSA A MERCURI

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

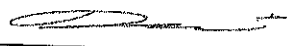
1	Adjusted gross income	1	117537
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	5346
4	Amount you want refunded to you	4	6474
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

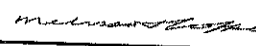
- ☒ I authorize MERCURI ASSET MANAGEMENT LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ 

Date ▶ _____

Spouse's PIN: check one box only

- ☒ I authorize MERCURI ASSET MANAGEMENT LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ 

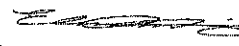
Date ▶ _____

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ 

Date ▶ 09/16/2024

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

Form **8879** (Rev. 01-2021)

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning

, 2023, ending

, 20

Your first name and middle initial

DANIEL R

Last name

MERCURI

See separate instructions.

If joint return, spouse's first name and middle initial

MELISSA A

Last name

MERCURI

Your social security number

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☐ Single☒ Married filing jointly (even if only one had income)☐ Married filing separately (MFS)☐ Head of household (HOH)☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alienAge/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blindSpouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here ☐

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instructions):

Child tax credit

Credit for other dependents

SON

☒☐

DAUGHTER

☒☐

DAUGHTER

☒☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)

b Household employee wages not reported on Form(s) W-2

c Tip income not reported on line 1a (see instructions)

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

e Taxable dependent care benefits from Form 2441, line 26

f Employer-provided adoption benefits from Form 8839, line 29

g Wages from Form 8919, line 6

h Other earned income (see instructions)

i Nontaxable combat pay election (see instructions)

z Add lines 1a through 1h

2a Tax-exempt interest

3a Qualified dividends

4a IRA distributions

5a Pensions and annuities

6a Social security benefits

c If you elect to use the lump-sum election method, check here (see instructions)

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here

8 Additional income from Schedule 1, line 10

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income

10 Adjustments to income from Schedule 1, line 26

11 Subtract line 10 from line 9. This is your adjusted gross income

12 Standard deduction or itemized deductions (from Schedule A)

13 Qualified business income deduction from Form 8995 or Form 8995-A

14 Add lines 12 and 13

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

Attach Sch. B if required.

Standard Deduction for—

• Single or Married filing separately, \$13,850

• Married filing jointly or Qualifying surviving spouse, \$27,700

• Head of household, \$20,800

• If you checked any box under Standard Deduction, see instructions.

1a 118607

1b

1c

1d

1e

1f

1g

1h

1i

1z 118607

2a

2b 74

3a 911

3b 1101

4a

4b

5a

5b

6a

6b

7 1693

8 -3938

9 117537

10

11 117537

12 70582

13

14 70582

15 46955

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

QNA

Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	4885
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	4885
	19	Child tax credit or credit for other dependents from Schedule 8812	19	4872
	20	Amount from Schedule 3, line 8	20	13
	21	Add lines 19 and 20	21	4885
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
	24	Add lines 22 and 23. This is your total tax	24	0

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	5346
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c		
	26	2023 estimated tax payments and amount applied from 2022 return	25d	5346
	27	Earned income credit (EIC)	26	
	28	Additional child tax credit from Schedule 8812	27	
	29	American opportunity credit from Form 8863, line 8	28	1128
	30	Reserved for future use	29	
	31	Amount from Schedule 3, line 15	30	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	31	
	33	Add lines 25d, 26, and 32. These are your total payments	32	1128

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	33	6474
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	34	6474
	b	Routing number	35a	6474
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions		☒ Yes. Complete below. ☐ No
	Designee's name ELENA M MARQUEZ	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature 	Date	Your occupation PRODUCER AND EDITOR	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)
	Spouse's signature. If a joint return, both must sign. 	Date	Spouse's occupation PEDIATRIC NURSE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name ELENA M MARQUEZ	Preparer's signature 	Date 09/16/24	PTIN	Check if: ☐ Self-employed
	Firm's name MERCURI ASSET MANAGEMENT LLC	Firm's address	Phone no.	Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.
QNA

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DANIEL & MELISSA MERCURI

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-10518
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-1340
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	7920
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-3938

For Paperwork Reduction Act Notice, see your tax return instructions.
QNA

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN		19a	
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:		23	
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

QNA

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DANIEL & MELISSA MERCURI

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	13
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
	b Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
	a General business credit. Attach Form 3800	6a	
	b Credit for prior year minimum tax. Attach Form 8801	6b	
	c Adoption credit. Attach Form 8839	6c	
	d Credit for the elderly or disabled. Attach Schedule R	6d	
	e Reserved for future use	6e	
	f Clean vehicle credit. Attach Form 8936	6f	
	g Mortgage interest credit. Attach Form 8396	6g	
	h District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
	i Qualified electric vehicle credit. Attach Form 8834	6i	
	j Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
	k Credit to holders of tax credit bonds. Attach Form 8912	6k	
	l Amount on Form 8978, line 14. See instructions	6l	
	m Credit for previously owned clean vehicles. Attach Form 8936	6m	
	z Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	13

For Paperwork Reduction Act Notice, see your tax return instructions.
QNA

(continued on page 2)

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

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**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

DANIEL & MELISSA MERCURI

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses (see instructions) 2 Enter amount from Form 1040 or 1040-SR, line 11 2 117537 3 Multiply line 2 by 7.5% (0.075) 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	1 52797 3 8815		4 43982
Taxes You Paid	5 State and local taxes. a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ b State and local real estate taxes (see instructions) c State and local personal property taxes d Add lines 5a through 5c e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 6 Other taxes. List type and amount: _____ 7 Add lines 5e and 6	5a 3050 5b 7172 5c 579 5d 10801 5e 10000 6 7		7 10000
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ a Home mortgage interest and points reported to you on Form 1098. See instructions if limited b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address c Points not reported to you on Form 1098. See instructions for special rules d Reserved for future use e Add lines 8a through 8c 9 Investment interest. Attach Form 4952 if required. See instructions 10 Add lines 8e and 9	8a 13999 8b 8c 8d 8e 13999 9 10		10 13999
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 13 Carryover from prior year 14 Add lines 11 through 13	11 2601 12 13 14		14 2601
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: _____			16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			17 70582

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

QNA

Schedule A (Form 1040) 2023

ONA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor

DANIEL R MERCURI

Link: 17

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

OTHER FINANCIAL INVESTMENT ACTIVITIES

B Enter code from Instructions

5 | 2 | 3 | 9 | 3 | 0

C Business name. If no separate business name, leave blank.

CRYPTO PARTNERS

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see Instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See Instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

9 Car and truck expenses (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest (see instructions):

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense (see instructions)

19 Pension and profit-sharing plans

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel and meals:

a Travel

b Deductible meals (see instructions)

25 Utilities

26 Wages (less employment credits)

27a Other expenses (from line 48)

b Energy efficient commercial bldgs deduction (attach Form 7205)

28 Total expenses before expenses for business use of home. Add lines 8 through 27b

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See Instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business: Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

QNA

Schedule C (Form 1040) 2023

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) / /	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

CELL PHONE	329
OTHER BUSINESS LICENSE	320
48 Total other expenses. Enter here and on line 27a	48 649

QNA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1085.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor DANIEL R MERCURI		Link: 24	Social security number (SSN)
A Principal business or profession, including product or service (see instructions) DAY TRADING		B Enter code from Instructions 5 2 3 0 0 0	
C Business name. If no separate business name, leave blank. END TIMES TRADER		D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code			
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)			
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No			
H If you started or acquired this business during 2023, check here ☐			
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No			
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No			

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	284	18 Office expense (see instructions)	18	244
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	1062
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	254
15 Insurance (other than health)	15	812	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	388
			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	3044			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-3044			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-3044			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.
QNA

Schedule C (Form 1040) 2023

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
b	If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

DUES	149
GYM MEMBERSHIP	239
48 Total other expenses. Enter here and on line 27a	48 388

QNA

Name(s) shown on return. Do not enter name and social security number if shown on other side.

DANIEL & MELISSA MERCURI

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	5 TALENT ENTERTAINMENT	P	☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			1340		
B					
C					
D					
29a Totals			1340		
b Totals			1340		

30 Add columns (h) and (k) of line 29a

31 Add columns (g), (i), and (j) of line 29b

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31

30	
31	(1340)
32	-1340

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a			35	
36 Add columns (c) and (e) of line 34b			36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36			37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-1340
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Name(s) shown on return

DANIEL & MELISSA MERCURI

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	117537
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	117537
4	Number of qualifying children under age 17 with the required social security number	4	3
5	Multiply line 4 by \$2,000	5	6000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	6000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	6000
13	Enter the amount from Credit Limit Worksheet A	13	4872
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	4872

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				
b	Number of qualifying children under 17 with the required social security number: <u>3</u> x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.				
17	Enter the smaller of line 16a or line 16b				1128
18a	Earned income (see instructions)			108089	
b	Nontaxable combat pay (see instructions)				
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☒ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result			105589	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next, on line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☒ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.				15838

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.				
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13				
23	Add lines 21 and 22				
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.				
25	Subtract line 24 from line 23. If zero or less, enter -0-				
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.				

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28				1128
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QNA

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

DANIEL & MELISSA MERCURI

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	CRYPTO PARTNERS		-7474
ii	END TIMES TRADER		-3044
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-10518	5
3	Qualified business net (loss) carryforward from the prior year	3	(125733)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		9
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			
10	Qualified business income deduction before the Income limitation. Add lines 5 and 9			10
11	Taxable Income before qualified business income deduction (see instructions)	11	46955	14
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	2604	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	44351	
14	Income limitation. Multiply line 13 by 20% (0.20)			
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(136251)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2023)

QNA

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **129**

Your name

MELISSA A MERCURI

Occupation in which you incurred expenses

PEDIATRIC NURSE

Social security number

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

		Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2	16	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3		
4 Business expenses not included on lines 1 through 3. Don't include meals	4		
5 Meals expenses (see instructions)	5		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	16	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
---	---	--	--

Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	8	16	
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	16	
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		16

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

Form **2106** (2023)

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074
For tax year
20 23
Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

DANIEL & MELISSA MERCURI

Preparer's name

ELENA MARQUEZ

Taxpayer identification number

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	☐
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8867 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	☐
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	☐
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	☐
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	☐
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: <u>SEE ATTACHED</u>	☒	☐	☐
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	☐
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8867?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

QNA

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8867 Due Diligence

Documents Relied on to Determine Eligibility or to Compute the Amount of Credit(s)

Taxpayer: DANIEL R MERCURI

Documents Relied On:

W2's

1099G

Medical Expense Summary

1095B & 1095C

Mortgage Interest

Property Tax Statement

Cambridge Statement

LPL Financial Composite Summary

Day Trading Expense Summary

Close out Crypto Currency Statement

Melissa's Nursing Expense Statement

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment
Sequence No. **179**

Name(s) shown on return

DANIEL & MELISSA MERCURI

Business or activity to which this form relates

LINK: C-17

OTHER FINANCIAL INVESTMENT ACTIVITIES

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		SEE ATTACH		STM		289
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	289
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.
QNA

Supporting Statement for Form 4562

Client : DANIEL & MELISSA MERCURI

PART III SECTION B - 5 YEAR PROPERTY

<u>Basis</u>	<u>Rcv</u>	<u>Conv</u>	<u>Method</u>	<u>Deprec</u>
1259	05	HY	200 DB	252
187	05	HY	200 DB	37

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS e-file.

Taxpayer name DANIEL & MELISSA MERCURI

Taxpayer address (optional)

1. ☒ Your federal income tax return for 2023 was filed electronically with the FRESNO Submission Processing Center. The electronic filing services were provided by MERCURI ASSET MANAGEMENT LLC
2. ☒ Your return was accepted on 09/16/2024 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Go to www.irs.gov/Form4868 for the latest information.

OMB No. 1545-0074

2023

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using your bank account, a digital wallet such as PayPal and Click to Pay, cash, or a credit or debit card. See *How To Make a Payment*, later, and www.irs.gov/Payments for more information.
2. You can file Form 4868 electronically by accessing IRS e-file using your tax software or by using a tax professional who uses e-file.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due (optional).



It's Convenient, Safe, and Secure

IRS e-file is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're making a payment with a check or money order. See *Pay by Check or Money Order*, later.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you'll need to estimate your total tax liability and subtract how much you've already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to www.irs.gov/FreeFile.



Pay Electronically

You **don't** need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone. See *Making Payments Electronically*, later.



E-file Using Your Tax Software or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2022 tax return — you'll be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868*, later.



File a Paper Form 4868

If you wish to file on paper instead of electronically, complete the Form 4868 below and mail it to the address shown under *Where To File a Paper Form 4868*, later.

For information on using a private delivery service, see *Private Delivery Services*, later.

Note: If you're a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined later under *Taxpayers who are out of the country*) and a U.S. citizen or resident) to file Form 1040, 1040-SR, 1040-NR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2023 calendar year income tax return also extends the time to file Form 709 for 2023. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2023. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2023, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time, you must:

1. Properly estimate your 2023 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll owe interest. You may also be charged penalties. For more details, see *Interest and Late Payment Penalty*, later. Any remittance you make with your application for extension will be treated as a payment of tax.

You don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

DETACH HERE

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

OMB No. 1545-0074

2023

For calendar year 2023, or other tax year beginning , 2023, and ending , 20

Part I Identification

1 Your name(s) (see Instructions)

DANIEL & MELISSA MERCURI

Address (see Instructions)

City, town, or post office

State

ZIP code

2 Your social security number

3 Spouse's social security number

Part II Individual Income Tax

4 Estimate of total tax liability for 2023 \$

5 Total 2023 payments

6 **Balance due.** Subtract line 5 from line 4.
See instructions

7 Amount you're paying (see Instructions)

8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions ☐

9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding ☐

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.

QNA

Form **4868** (2023)

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

Taxpayer name DANIEL & MELISSA MERCURI

Taxpayer address (optional)

1. ☐ Your federal income tax return for _____ was filed electronically with the _____ Submission Processing Center. The electronic filing services were provided by _____.
2. ☐ Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04/16/2024. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

STATEMENT OF DEPRECIATION FOR:
ATTACH TO DANIEL & MELISSA MERCURI

SCHEDULE: C-17

[illegible]

STATEMENT OF DEPRECIATION FOR:
ATTACH TO _____ DANIEL &

DANIEL & MELISSA MERCURI

SCHEDULE: C-24

[illegible]

QNA

Supporting Statements for SCHEDULE A
Client : MERCURI

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	17767
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	2734
Prescription Medicine, Drugs, or Insulin	774
Medical Aids (Crutches, Hearing Aids, Wheelchairs, etc.)	2002
Mileage (3040 miles x 0.220)	669
OTHER MEDICAL EXPENSES	28851
TOTALS:	52797

DANIEL & MELISSA MERCURI
State and Local General Sales Tax Deduction
Worksheet—Line 5a

Keep for Your Records



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- ☒ Lived in more than one state during 2023, or
- ☒ Had any **nontaxable** income in 2023.

Zip: _____ State: _____ County: _____ City: _____ Days: _____

1. Enter your state general sales taxes from the 2023 Optional State Sales Tax Table 1. 1626

Next. If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023?

☒ No. Enter -0-.

☐ Yes. Enter your base local general sales taxes from the 2023 Optional Local Sales Tax Tables.

} 2. _____

3. Did your locality impose a local general sales tax in 2023? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☒ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☐ Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2023, see the instructions for line 3 of the worksheet 3. _____

4. Did you enter -0- on line 2?

☐ No. Skip lines 4 and 5 and go to line 6.

☒ Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. 7.2500

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. _____

6. Did you enter -0- on line 2?

☐ No. Multiply line 2 by line 3.

☒ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2023, see the instructions for line 6 of the worksheet.

} 6. _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7. _____

8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the box on that line 8. 1626

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

**Before you begin:**

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>46955</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>911</u>
3. Are you filing Schedule D?*		
☐ Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	}	3. <u>1693</u>
☒ No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3	4.	<u>2604</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>44351</u>
6. Enter: \$44,625 if single or married filing separately, \$89,250 if married filing jointly or qualifying surviving spouse, \$59,750 if head of household.	}	6. <u>89250</u>
7. Enter the smaller of line 1 or line 6		
8. Enter the smaller of line 5 or line 7	8.	<u>44351</u>
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>2604</u>
10. Enter the smaller of line 1 or line 4	10.	<u>2604</u>
11. Enter the amount from line 9	11.	<u>2604</u>
12. Subtract line 11 from line 10	12.	
13. Enter: \$492,300 if single, \$276,900 if married filing separately, \$553,850 if married filing jointly or qualifying surviving spouse, \$523,050 if head of household.	}	13. <u>553850</u>
14. Enter the smaller of line 1 or line 13		
15. Add lines 5 and 9	15.	<u>46955</u>
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	
17. Enter the smaller of line 12 or line 16	17.	
18. Multiply line 17 by 15% (0.15)	18.	
19. Add lines 9 and 17	19.	<u>2604</u>
20. Subtract line 19 from line 10	20.	
21. Multiply line 20 by 20% (0.20)	21.	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>4885</u>
23. Add lines 18, 21, and 22	23.	<u>4885</u>
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>5197</u>
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>4885</u>

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1	4885
----------	------

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	13
Schedule 3, line 2	+	
Schedule 3, line 3	+	
Schedule 3, line 4	+	
Schedule 3, line 6d	+	
Schedule 3, line 6e	+	
Schedule 3, line 6f	+	
Schedule 3, line 6l	+	
Form 5695, line 30	+	

Enter the total.

2	13
----------	----

3. Subtract line 2 from line 1.

Complete the Credit Limit Worksheet B **only** if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

3	4872
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4. If you are **not** completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4	
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5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13.

5	4872
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State and Local Income Tax Refund Worksheet—Schedule 1, Line 1

Before you begin: ✓ Be sure you have read the *Exception* in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from Form(s) 1099-G (or similar statement). But don't enter more than the amount of your state and local income taxes shown on your 2022 Schedule A, line 5d 1. 2232
2. Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2022 (generally, this is the amount reported on your 2022 Schedule A, line 5d), more than the amount on your 2022 Schedule A, line 5e?
 - ☐ No. Enter the amount from line 1 on line 3 and go to line 4.
 - ☒ Yes. Subtract the amount on your 2022 Schedule A, line 5e, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2022 (generally, this is the amount reported on your 2022 Schedule A, line 5d). } 2. 3262
3. Is the amount on line 1 more than the amount on line 2?
 - ☒ No.  None of your refund is taxable. }
 - ☐ Yes. Subtract line 2 from line 1. 3. _____
4. Enter your total itemized deductions from your 2022 Schedule A, line 17. 4. _____
 Note. If the filing status on your 2022 Form 1040 or 1040-SR was married filing separately and your spouse itemized deductions in 2022, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.
5. Enter the amount shown below for the filing status claimed on your 2022 Form 1040 or 1040-SR.
 - Single or married filing separately—\$12,950
 - Married filing jointly or qualifying surviving spouse—\$25,900
 - Head of household—\$19,400
 } 5. _____
6. Check any boxes that apply.*
 - ☐ You were born before January 2, 1958. ☐ You are blind.
 - ☐ Spouse was born before January 2, 1958. ☐ Spouse is blind.
 No boxes checked. Enter -0-.
 Multiply the number of boxes checked by \$1,400 (\$1,750 if your 2022 filing status was single or head of household). 6. _____
 *If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.
7. Add lines 5 and 6 7. _____
8. Is the amount on line 7 less than the amount on line 4?
 - ☐ No.  None of your refund is taxable.
 - ☐ Yes. Subtract line 7 from line 4 8. _____
9. Taxable part of your refund. Enter the smaller of line 3 or line 8 here and on Schedule 1, line 1 9. _____

QNA

Form 8867 Due Diligence Notes
Taxpayer: DANIEL R MERCURI

Dependent Information:

Name.....
SSN..... Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....

Dependent Information:

Name.....
SSN..... Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....

Dependent Information:

Name.....
SSN..... Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....

Due Diligence Notes:

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A

DANIEL & MELISSA MERCURI

Schedule of Medical & Dental Insurance:

<u>Description</u>	<u>Amount</u>
COBRA PREMIUMS OUT OF POCKET	17,767
Total Medical & Dental Insurance:	17,767

Schedule of Payments to Doctors/Dentists:

<u>Description</u>	<u>Amount</u>
COPAYS	1,390
FAMILY COPAYS	355
MEDICAL MISCELLANEOUS	989
Total Payments to Doctors/Dentists:	2,734

Schedule of Prescriptions:

<u>Description</u>	<u>Amount</u>
MEDICATIONS	270
OTHER FAMILY MEDICATIONS	504
Total Prescriptions:	774

Schedule of Other Medical Expenses:

<u>Description</u>	<u>Amount</u>
HOME MEDICAL GROCERY	7,224
UTILITY ELECTRIC	4,241
UTILITY GAS	1,431
UTILITY INTERNET	1,380
UTILITY WATER	742
WATER COSTCO MEALS	5,336
HOSPITAL PARKING	225
TRAVEL FUEL TO HOSPITALS	2,355
TRAVEL MEALS	4,540
TRAVEL REPAIRS AUTO	1,377
Total Other Medical Expenses:	28,851

Schedule of Personal Property Taxes:

<u>Description</u>	<u>Amount</u>
CHEVY SUBURBAN	145
FORD EXPLORER XLT	224
FORD EXPEDITION	210
Total Personal Property Taxes:	579

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**** SUPPORTING NOTES FOR SCHEDULE A

DANIEL & MELISSA MERCURI

Schedule of Cash Contributions to Charity:

Description

TITHING

Amount

2,601

Total Cash Contributions to Charity:

2,601

Schedule of Unreimbursed Expenses:

Description

AMERICAN ASSOCIATION

Amount

CELL PHONE

78

MEDICAL MISCELLANEOUS

329

MEDICAL TRAINING

318

NURSING LICENSE

77

TRIPPLE AAA

190

90

Total Unreimbursed Expenses:

1,082

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**** SUPPORTING NOTES FOR SCHEDULE C

DANIEL R MERCURI
CRYPTO PARTNERS

Schedule of Office Expense:

<u>Description</u>	<u>Amount</u>
APPLE DESK TOP	1,259
COMPUTER CABLES	187
OFFICE SUPPLIES	1,217
<u>Total Office Expense:</u>	<u>2,663</u>

Schedule of Supplies:

<u>Description</u>	<u>Amount</u>
CAR WASHES	97
OFFICE REPAIRS AND MAINTENANCE	507
SUPPLIES	727
<u>Total Supplies:</u>	<u>1,331</u>

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**** SUPPORTING NOTES FOR SCHEDULE C

DANIEL R MERCURI
END TIMES TRADER

Schedule of Advertising:

Description
WEBSITE

Amount
284

Total Advertising:

284

Schedule of Insurance (other than health):

Description
VEHICLE INSURANCE

Amount
812

Total Insurance (other than health):

812

Schedule of Repairs and Maintenance:

Description
FORD EXPEDITION GASKET ENGINE

Amount
1,062

Total Repairs and Maintenance:

1,062

Schedule of Supplies:

Description
CAR WASHES
PERSONAL CARE SUPPLIES

Amount
16
238

Total Supplies:

254